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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1561 of 2006
WITH
INCOME TAX APPEAL LODGING NO.774 OF 2006

The Commissioner of Income-tax
Mumbai ..Appellant

Vs.

HANS H. SEIDL.....Respondent

Mr. P.S.Sahadevan for the Appellant
Mr. F.P.Irani with Mr. Atul K. Jasani for the Respondent

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 23rd October, 2007

P.C.:

. The Tribunal considering the judgment of this Court in M.A.E. Paes vs. Commissioner of Income Tax, 230 ITR 60 has applied the said ratio and has directed the A.O. to determine the perquisite value in terms as set out in para.4. Considering that in our opinion apart from the fact that the cause shown in the Motion does not amount to sufficient cause, even otherwise no question of law would arise. Consequently Motion and Appeal dismissed.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**